

# **NON-ENTERPRISE INSTRUCTIONS TO SPECIAL DISTRICTS**

For the preparation of the  
Annual Report of Financial  
Transactions to the State Controller



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## **NON-ENTERPRISE INSTRUCTIONS**

The following information and instructions pertains to agencies engaged in non-enterprise activities. Non-enterprise activities include:

### **Code Activity**

- 01 Air Pollution Control
- 02 Ambulance Service
- 03 Cemetery
- 04 Drainage and Drainage Maintenance
- 05 Fire Protection
- 06 Flood Control and Water Conservation
- 07 Health
- 08 Land Reclamation and Levee Maintenance
- 09 Library Services
- 10 Lighting and Lighting Maintenance
- 11 Local and Regional Planning or Development
- 12 Memorial
- 13 Parking
- 14 Pest Control
- 15 Police Protection and Personal Safety
- 16 Recreation and Park
- 17 Resource Conservation
- 18 Streets and Roads – Construction and Maintenance
- 19 Television Translator Station Facility
- 20 Underground Electric and Communication Facilities
- 22 Animal Control
- 23 Self-Insurance
- 24 Financing and Constructing Facilities
- 25 Governmental Services

Districts that are engaged in waste disposal activity no longer have the option to choose to be classified as non-enterprise. **All are to report as enterprise.**

## **Accounting System**

The reporting forms used to account for non-enterprise activities are based on the “9000 Uniform System of Accounts for Other Districts” as prescribed by the State Controller (Government Code Section 53891). Pursuant to Government Code Section 53891, the provisions of this accounting system are prescribed for all districts engaged in activities other than recognized enterprise activities. This system is designed for use by all governmental fund types (See Section 9200).

The modified accrual basis of accounting is recommended.

## **Funds and Account Groups Used**

General Fund – To account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund – To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Debt Service Fund – To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Fund – To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

General Fixed Assets Account Group – A self-balancing group of accounts set up to account for the general fixed assets of a governmental agency.

General Long-Term Debt Group of Accounts – A self-balancing group of accounts set up to account for the unmatured general long-term debt of a governmental agency.

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**Page No. 5, PART A, B and C – Combined Balance Sheet – All Fund Types and Account Groups**

This form will measure the financial position of all activities of the agency at the end of the fiscal year and must be filed by all non-enterprise agencies. The balance sheet is broken down into three funds: General and Special Revenue Fund, Debt Service Fund, and Capital Project Fund; and two account groups: General Fixed Assets and Long-Term Debt Group of Accounts. (See definitions in previous section). Other funds not specifically provided for on this form, such as a cemetery endowment fund, are consolidated with the General Fund.

WHEN THERE IS ONLY NON-ENTERPRISE ACTIVITY, DO NOT USE THE ENTERPRISE FUNDS COLUMN (column 4).

1911 and 1915 Act Special Assessment bond fund balances are not included on this form. The information required is reported on the Special Assessment Bond Schedule (PAGE 68) only.

Zone balance sheet values are consolidated with the parent agency balance sheet.

Non-enterprise long-term debt outstanding and fixed assets should be reported under the two Account Groups and not under any of the fund columns.

<u>Account</u>	<u>On Line</u>	<u>Description</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	1.0	Currency, coin, checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits. See new accounting system for definitions of Imprest Cash, Cash with fiscal Agents and Certificates of Deposit-Short Term.
Taxes receivable	2.0	The uncollected portion of taxes which a government has levied.
Interest receivable	3.0	Interest earned but uncollected on notes, time deposits, loans, security, or other investments.
Accounts receivable	4.0	The uncollected portion of earned revenues and reimbursed projects for which a receivable account has not otherwise been provided.
Loans, notes and contracts receivable	5.0	Amounts which have been loaned to individuals and/or organizations. Amounts due the agency arising from contractual obligation.
Due from other funds	6.0	Amounts of cash receivable from other funds normally transferred in the next succeeding year.
Inventory of materials and supplies	7.0	Materials and supplies on hand for future consumption. (Column 1 only).

**PAGE 05, Part A and B – Combined Balance Sheet (continued)**

<b><u>Accounts</u></b>	<b><u>On Line</u></b>	<b><u>Description</u></b>
Lease Payments Receivable	9.0	Total amount due the agency throughout the terms of a capital lease agreement. Financial Accounting Standards Board Opinion #13 should be consulted for additional information.
Unearned Finance Charge	10.0	Unearned portion of lease receivable to be amortized over the term of the lease. The unearned portion is equal to the difference between the <u>Present Value</u> of the lease payments receivable and the gross lease payments receivable (account #1770). Financial Accounting Standards Board Opinion #13 should be consulted for additional information.
Investments	11.0	Securities, time certificates of deposit, savings accounts, and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. This account does not include, however, real estate used in governmental operations.
Other Assets	15.0	All other assets for which an account has not otherwise been provided.
Land	16.0	The cost of land purchased or, if acquired by gift, the appraised value at the date received.
Building and Improvements	17.0	The cost or, if acquired by gift, the appraised value of all, permanent buildings, structures, monuments, fences, retaining walls, pavement, sidewalks, grading and landscaping, docks and waterfront improvements, tunnels, viaducts, canals and anything else which adds to the value of property; includes the cost of fixtures attached to and forming a permanent part of buildings and improvements; includes the cost of improvements made by the district to leased property.
Equipment	18.0	The cost or, if acquired by gift, the appraised value at the date received, of all physical property of a permanent nature, other than land, buildings and improvements.
Construction In Progress	19.0	The cost of construction work undertaken but not yet completed.
Total Fixed Assets	20.0	Total of lines 16.0 through 19.0.
Accumulated Depreciation	21.0	The amount of depreciation to date.
Net Fixed Assets	22.0	Line 20 minus line 21.
Amount Available in Debt Service Funds	23.0	An account shown in the General Long-Term Debt group of accounts which designates the amounts of assets available in Debt Service Funds for the retirement of general obligation debt.
Amount to be Provided	24.0	An account in the General Long-Term Debt Account Group which represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term debt.

**PAGE 05, Part A and B – Combined Balance Sheet (continued)**

<b><u>Account</u></b>	<b><u>On Line</u></b>	<b><u>Description</u></b>
Total Assets	25.0	Totals of lines 1.0 through 15.0 (columns 1-3). Column 5, line 20.0 should be equal to line 25.0 Column 6, line 23.0 through line 24.0 should be equal to line 25.0.
<b><u>LIABILITIES AND EQUITY</u></b>		
Accounts/Warrants Payable	26.0	Amounts owed on open account to private persons or organizations for goods and services furnished to the district (but not including amounts owed to other funds or to other governments). The amount of warrants issued which have not yet been paid. (If the warrants will be outstanding for more than one year, they should be shown in the General Long-Term Debt Group of Accounts.)
Loan and Notes Payable	27.0	Short-term loans and tax anticipation notes payable.
Interest Payable-Matured/Accrued	28.0	Unpaid interest on bonds and loans, which have reached or passed its maturity date. Interest accrued but not due until a later date.
Other Current Liabilities	29.0	Other current liabilities not included above. Includes current portion of judgments payable.
Compensated Absences	30.0	Current portion of compensated absences payable. Long-term portion included in column 6.
Due to Other Governments	31.0	Amount owed to another governmental entity.
Due to Other Funds	32.0	Amounts owed to another fund in the district which are due within one year.
Long-Term Debt – include current and long-term portion:		
General Obligation Bonds	33.0	The principal amount unmatured end of the fiscal year (column 6).
Revenue Bonds	34.0	The principal amount unmatured end of fiscal year (column 6).
Certificates of participation	35.0	The principal amount unmatured end of fiscal year (column 6).
Special Assessment Bonds	36.0	Include Mello-Roos and Mark-Roos Bonds. Include line 6, column 2, of PAGE 68. <u>Do not</u> include 1911 and 1915 bonds.
Federal	37.0	The principal amount unmatured end of fiscal year (column 6).
State	38.0	The principal amount unmatured end of fiscal year (column 6).
Time Warrants	39.0	The principal amount unmatured end of fiscal year (column 6).
Other long-term liabilities	40.0	The principal amount unmatured end of fiscal year (column 6).

**PAGE 05, Part A and B – Combined Balance Sheet (continued)**

<b><u>Account</u></b>	<b><u>On Line</u></b>	<b><u>Description</u></b>
Deferred revenue	43.0	Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Include receivable amounts which under the modified accrual basis of accounting, are measurable but not yet available.
Total liabilities	45.0	Total of line 26.0 through 44.0 (columns 1, 2, 3). Column 6, lines 30.0 plus 33.0 through 44.0.
<b><u>FUND EQUITY</u></b>		
Investment in general fixed assets	47.0	The equity in all general fixed assets, other than those financed from an internal service or enterprise fund.
Fund Balances:		
Reserved	49.0	Reserved fund balances.
Unreserved	50.0	Segregation of a portion of fund balance to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies or for equipment replacement. Such designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves. Designated portions of fund balance represent resources available to finance expenditures other than those tentatively planned.
Unreserved Undesignated	51.0	The excess of the assets of a governmental fund or trust fund over its liabilities and fund balance reserved accounts.
Total Fund Equity	52.0	Lines 49.0 through 51.0, columns 1, 2, and 3. Column 5 equals line 47.0.
Total Liabilities and Fund Equity	53.0	Lines 45.0 plus 52.0, columns 1-3 equals line 53.0. Column 5 equals line 47.0 and column 6 equals line 45.0.



**PAGE 10, Parts A, B, C – Combined Statement of Revenues, Expenditures and Changes in Fund Balance,  
General and Special Revenue Funds.**

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This form reports the revenues and expenditures relevant to any fund other than a capital projects or debt service fund of the agency. It must be filed by all non-enterprise agencies and a primarily enterprise agency for its non-enterprise activities. As many as four non-enterprise activities can be reported on one form by using columns (a) through (d). **It is a requirement that the district fills in the activity code in the boxes provided at the top of the columns (a) through (d).** The name of the activity should be written in the space provided at the top of each of these columns. If an activity has more than one fund, combine the funds for this activity and report only under one column.

<u>Accounts</u>	<u>On Line</u>	<u>Description</u>
<b><u>REVENUE</u></b>		
Taxes and Assessments:		
Current secured	1.0	Current secured property taxes apportioned by the county from the 1% Tax Rate and current secured on the supplemental tax roll. Report Homeowners Property Tax Relief on line 13.0.
Current unsecured	2.0	Current unsecured property taxes apportioned by the county from the 1% Tax Rate and current unsecured on the supplemental tax roll.
Prior Year	3.0	All Taxes apportioned as a result of levies made in prior fiscal periods, including prior year supplemental roll taxes. Revenues from tax defaulted land sales also should be included.
Special District Augmentation Fund	4.0	Monies received from the county special district augmentation fund pursuant to Revenue and Taxation Code Section 98.6.
Property assessments	5.0	Assessments made against properties in current year and prior year in the district on a per unit, parcel acre, etc., basis.
Special assessments	6.0	Assessments made for the payoff of bonds related to the Mello-Roos and Mark-Roos bond acts.
Penalties and costs on delinquent tax & assessments	7.0	Amounts received as a result of penalties and costs charged against property owners for tax and assessment delinquency excluding the amounts required to be accounted for as taxes.
Licenses, permits and franchises	8.0	Revenues from licenses, permits and franchises. (See 9000 accounting system for more detail.)
Fines, forfeits and penalties	9.0	Revenues from court fines and forfeitures on performance bonds, deposits, etc.
Revenue from use of money & property: Interest	10.0	Interest earned on bank deposits and investments. Include adjustments for purchases and sale of investments.
Rents, concessions and royalties	11.0	Revenues from the use of land, buildings, or equipment and the use of property rights belonging to the district.

**PAGE 10, Parts A, B, C – Combined Statement of Revenues, Expenditures and Changes in Fund Balance,  
General and Special Revenue Funds - (continued)**

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<b><u>Accounts</u></b>	<b><u>On line</u></b>	<b><u>Description</u></b>
Intergovernmental :		
State Aid for Construction	12.0	State aid for the construction of facilities.
Homeowners' property tax relief	13.0	Amount the State has reimbursed the agency for the homeowners property tax exemption.
Special supplemental subvention	14.0	Amounts received from the State under the "Long-term Local Financing Act" to compensate for revenue lost by the repeal of the business inventory property tax relief program. This is for multi-county districts only.
Other	15.0	All other revenues received from the State for any purpose not included elsewhere such as: tax dedeed land rentals, state in-lieu tax and timber yield.
Federal:		
Aid for construction	16.0	Federal aid for the construction of facilities.
Federal-Other	17.0	All other aid from the federal government other than aid for construction.
Other governmental agencies	18.0	Amounts received from other governmental agencies.
Charges for current services	19.0	All other fees, reimbursements and charges. Include contract for services with other governmental entities, personnel, agricultural, legal, planning and engineering, law enforcement, road and street, library services and service type assessments, etc.
Other revenues	20.0	Revenues for which an account is not otherwise provided.
Total revenues	21.0	Total of lines 1.0 through 20.0.
<b><u>EXPENDITURES</u></b>		
Salaries and wages	22.0	Salary expenditures for elected officials, permanent and temporary employees, overtime, premium pay, vacation, and sick leave pay.
Employee benefits	23.0	The district's share of the expenses of employee retirement programs and employee group insurance programs. Worker's compensation premiums paid by the district.
Services and Supplies	24.0	Services and supplies expenditures incurred, including contractual services.

**PAGE 10, Parts A, B, C – Combined Statement of Revenues, Expenditures and Changes in Fund Balance,  
General and Special Revenue Funds - (continued)**

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<u>Account</u>	<u>On line</u>	<u>Description</u>
Contributions to other agencies	25.0	Contributions to other governmental agencies and non-profit organization engaged in activities identical or supplementary to those of the agency. (True contribution – not receiving anything in return) Do not include contractual services.
Debt Service: Retirement of long-term debt	26.0	Redemption of matured payments of principal on long-term obligations. This account should also be used to record the expenditures for long-term debt principal due or matured at year end but not paid. <u>Exclude</u> payments on general obligation bonds.
Interest on long-term debt	27.0	Interest payments on long-term debt. <u>Exclude</u> payments on general obligation bonds.
Interest on short-term notes and warrants	28.0	Interest payments on notes and warrants due within one year.
Other	29.0	Miscellaneous expenditures that are not includable in other expenditure categories. For example, judgments and damages, right-of-way, taxes and assessments, and bad debts. (See 9000 system of accounts)
Fixed Assets: Land	30.0	Expenditures for the acquisition of land, except land acquired for road purposes. Fixed asset expenditures should agree with Page 56, line 2.0.
Structures and improvements	31.0	Expenditures for the acquisition of structures and improvements. Fixed assets expenditures should agree with Page 56, line 2.0.
Equipment	32.0	Expenditures for the acquisition of physical property of a permanent nature, other than land, structures and improvements. Fixed assets expenditures should agree with Page 56, line 2.0.
Total expenditures	33.0	Total of lines 22.0 through 32.0.
Excess (Deficiency) Revenues over (under) expenditures	34.0	Line 21.0 less line 33.0.
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Proceeds of long-term debt	35.0	Proceeds from all long-term debt. Include portions of proceeds that are reserved in this fund.
Inception of lease purchase agreements	36.0	The offsetting entry to the capital outlay expenditures made at the inception of the lease. (Example: lease to purchase a fire truck)

**PAGE 10, Parts A, B, C – Combined Statement of Revenues, Expenditures and Changes in Fund Balance,  
General and Special Revenue Funds - (continued)**

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<u>Account</u>	<u>On Line</u>	<u>Description</u>
Other	37.0	Include other financing sources and uses not applicable to lines 35.0 through 39. (Example: sale of fixed assets and premium on bonds sold)
Operating transfers in	38.0	All interfund transfers e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. Examples are transfers between governmental funds and transfers from enterprise funds to governmental funds.
Operating transfers out	39.0	All interfund transfers – e.g. legally authorized transfers to a fund (s) through which the resources are to be expended.
Total other financing sources (uses)	40.0	Total of lines 35.0 through 39.0.
Excess (deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	41.0	Add lines 34.0 and 40.0.
Fund Equity beginning of the Period	42.0	Enter the amount reported in the prior year on PAGE 10, line 46.0.
Prior period Adjustments	43.0	Adjustments to prior years account balances.
Residual Equity Transfers	44.0	Nonrecurring or nonroutine transfers of equity between funds. For example, transfers of residual balances of discontinued funds to the General Fund.
Other	45.0	Enter any equity adjustment that is not shown on line 43.0 or 44.0.
Fund Equity End of Period	46.0	Add lines 41.0 through 45.0.

**PAGE 14, Parts A, B, C – Combined Statement of Revenues, Expenditures and Changes in Fund Balance,  
Debt Service Funds -**

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This form reports revenues and expenditures that relate to the payment of long-term debt principal and interest. It must be filed by a non-enterprise agency and a primarily enterprise agency for its non-enterprise activities if the agency has outstanding long-term debt maturing. It is not used to report enterprise activities or 1911, 1915 Special Assessment Act Bond debt service transaction. If more than one fund exists to service debt for the same activity, transactions should be consolidated on PAGE 1. **Indicate the activity on the line provided, and also fill in the activity code in the boxes provided at the top of the columns.**

<u>Account</u>	<u>On Line</u>	<u>Description</u>
<b><u>REVENUES</u></b>		
Taxes and Assessments:		
Current secured	1.0	Current secured property taxes and current secured supplemental roll taxes levied in addition to the 1% tax rate for the payment of voter approved debt.
Current unsecured	2.0	Current unsecured property taxes and current unsecured supplemental roll taxes levied in addition to the 1% tax rate for the payment of voter approved debt.
Prior Year	3.0	All debt service taxes apportioned as a result of levies made in prior fiscal periods, including prior year supplemental role debt service taxes. Revenue from tax defaulted land sales also should be included.
Property assessments	4.0	Assessment revenues from levies made against properties in the district.
Special assessments	5.0	Assessment made for the payoff of bonds related to the Mello-Roos and Mark-Roos bond acts.
Penalties & Cost on delinquent taxes and assessment	6.0	Amounts received as a result of penalties and costs charged against property owners for tax and assessment delinquency excluding the amounts required to be accounted for as taxes.
Revenue from use of money and property: Interest	7.0	Interest earned on bank deposits and investments. Include adjustments for purchases and sale of investments.
Rents, concessions and royalties	8.0	Revenues from the use of land, buildings or equipment and the use of property rights belonging to the district.
Intergovernmental: State Homeowners' property tax relief	9.0	Amount the State has reimbursed the agency for the homeowners' property tax exemption.
Special Supplemental Subvention	10.0	Amount received from the State under the "Long-Term Local Financing Act" to compensate for revenue lost by the repeal of the business inventory property tax relief program. This is for multi-county districts only.

**PAGE 14, Parts A, B, C – Combined Statement of Revenues, Expenditures and Changes in Fund Balance,  
Capital Projects Funds - (continued)**

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<u>Account</u>	<u>On Line</u>	<u>Description</u>
Other	11.0	All other revenues received from the State for any purpose not included elsewhere, such as: tax deeded land rentals, state in lieu tax and timber yield.
Federal	12.0	Amounts received from all other governmental agencies.
Other governmental agencies	13.0	Amounts received from all other governmental agencies.
Charges for current services	14.0	All other fees, reimbursements and charges.
Other revenues	15.0	Revenues for which an account is not otherwise provided.
Total Revenue	16.0	Total of lines 1.0 through 15.0.
<b><u>EXPENDITURES</u></b>		
Interest on long-term debt	17.0	Interest on bond debt and interest payments on long-term loans.
Bond matured during year: General Obligation bonds	18.0	General obligation bond principal matured during the year. This should agree with Page 59, line 7.0.
Revenue bonds	19.0	Revenue bond principal matured during year. This should agree with Page 62, line 7.0.
Certificates of participation	20.0	Payment of principal on certificates of participation. This should agree with Page 65, line 7.0.
Special assessment bonds	21.0	Payment of principal on Mello-Roos and Mark-Roos bonds, excluding 1911 and 1915 Act bonds.
Retirement of other long-term debt: State	22.0	Payment of principal on State loans for construction. This should agree with Page 74, line 10.0.
Federal	23.0	Payment of principal on Federal loans for construction. This should agree with Page 71, line 10.0.
Other governmental agencies	24.0	Payment of principal on loans from other governmental agencies. This should agree with Page 80, line 5.0.
Time warrants	25.0	Payment of principal on time warrants. This should agree with Page 77, line 5.0.
Other long-term debt	26.0	Payment of principal on other long-term debt not accounted for in previous accounts. This should agree with Page 80, line 5.0.
Other expenditures	27.0	All other expenditures.
Total expenditures	28.0	Total of lines 17 through 27.

**PAGE 14, Parts A, B, C – Combined Statement of Revenues, Expenditures and Changes in Fund Balance,  
Debt Service Fund - (continued)**

<u>Account</u>	<u>On Line</u>	<u>Description</u>
Excess (deficiency) Revenue over (under) Expenditures	29.0	Line 16.0 less line 28.0.
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Proceeds of long-term debt	30.0	Proceeds from all long-term debt. Include portions of proceeds that are reserved in this fund.
Proceeds of refunding debt	31.0	Proceeds from the sale of refunding debt which is used to defease existing debt.
Payment to refunded debt escrow agent	32.0	Payments to an escrow agent from advance refunding debt proceeds that are to be placed in an irrevocable trust.
Sale of fixed assets	33.0	Proceeds from the sale of land, buildings, other improvements, furniture and equipment no longer needed for district use.
Other	34.0	Include other financing sources not applicable to other lines.
Operating transfers in	35.0	All interfund transfers e.g. legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. Examples are transfers between governmental funds and transfers from enterprise funds to governmental funds.
Operating transfers out	36.0	All interfund transfers – e.g. legally authorized transfers to a fund through which the resources are to be expended. Examples are transfers between governmental funds and transfers from governmental funds to enterprise funds.
Total other financing sources (uses)	37.0	Total of lines 30.0 through 36.0.
Excess (deficiency) of revenues & other financing sources over expenditures & other financing uses	38.0	Add lines 29.0 through 37.0.
Fund Equity Beginning of the Period	39.0	Enter the amount reported in the prior year on PAGE 10, line 43.0.
Prior Period Adjustments	40.0	Adjustments to prior years account balances.
Residual Equity Transfer	41.0	Nonrecurring or nonroutine transfers of equity between funds. For example, transfers of residual balances of discontinued funds to the General Fund.
Other	42.0	Enter equity adjustments that are not shown on line 40.0 or 41.0.
Fund Equity End of Period	43.0	Add lines 38.0 through 42.0.

**PAGE 14, Parts A, B, C – Combined Statement of Revenues, Expenditures and Changes in Fund Balance,  
Capital Projects Fund - (continued)**

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This form reports proceeds from long-term indebtedness and the purpose for which they were used. It must be filed by a non-enterprise agency and a primarily enterprise agency for its non-enterprise activities if the agency has incurred long-term debt during the reporting year or incurred expenditures using such proceeds.

If more than one such fund exists for long-term debt transactions, they are reported on a single Page 17 provided they relate to the same activity. A separate PAGE 17 is required for reporting each non-enterprise activity with long-term proceeds and is not to be used for enterprise activities. It is a requirement that the district fills in the activity code in the boxes provided at the top of the columns (a) through (d). The name of the activity should be written in the space provided at the top of each of these columns.

<u>Account</u>	<u>On Line</u>	<u>Description</u>
<b><u>REVENUES</u></b>		
Revenue from use of money and property: Interest	1.0	Interest earned on deposits or investments of long-term debt proceeds.
Intergovernmental revenues: State aid for Construction	2.0	State aid for construction of facilities.
State-other	3.0	All other revenues received from the state for any purpose not included elsewhere, such as: tax deeded land rentals, state in lieu-tax and timber yield.
Federal aid for construction	4.0	Federal aid for the construction of facilities.
Federal-other	5.0	All other aid from the federal government other than aid for construction.
Other governmental agencies	6.0	Amounts received from other governmental agencies.
Contribution from property owners	7.0	Contributions of structures and improvements from the special assessment districts, 1911 and 1915 bonds. Cash contributions of bond proceeds should be shown on this line also.
Other	8.0	Revenues for which an account is not otherwise provided.
Total Revenues	9.0	Total of lines 1.0 through 8.0.
<b><u>EXPENDITURES</u></b>		
Fixed Assets: Land	10.0	Expenditures for the acquisition of land, except land acquired for road purposes. Fixed asset expenditures should agree with PAGE 56, line 20.0.



**PAGE 14, Parts A, B, C – Combined Statement of Revenues, Expenditures and Changes in Fund Balance,  
Capital Projects Fund - (continued)**

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<u>Account</u>	<u>On Line</u>	<u>Description</u>
Structures and Improvements	11.0	Expenditures for the acquisition of structures and improvements. This line should agree with Page 56, line 2.0.
Equipment	12.0	Expenditures for the acquisition of physical property of a permanent nature, other than land, structures and improvements. This line should agree with PAGE 56, line 2.0.
Other	13.0	Other expenditures related to proceeds from long-term debt not accounted for in previous accounts.
Total Expenditures	14.0	Total of lines 10.0 through 13.0.
Excess (deficiency) Revenues over (under) expenditures	15.0	Line 9.0 less line 14.0.
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Proceeds of Long-Term Debt: General obligation bonds	16.0	Proceeds from general obligation bond debt (par less discount).
Revenue Bonds	17.0	Proceeds from revenue bonds (par less discount).
Certificates of participation	18.0	Proceeds from certificates of participation (par less discount).
Special assessment bonds	19.0	Proceeds from special assessments bonds (par less discount). <u>Do not</u> include 1911 or 1915 bonds.
State	20.0	State loans for construction incurred during year.
Federal	21.0	Federal loans for construction incurred during year. <b>(Page numbers on PAGE 17, lines 20.0 and 21.0 should be reserved).</b>
Time warrants	22.0	Time warrants debt sold during year.
Other governmental agencies	23.0	Loans from other governmental agencies (city, county, districts, etc.).
Other long-term debt	24.0	Other long-term debt not accounted for in previous accounts. (If the loan is discounted, show the loan less discount).
Other	25.0	Include other financing sources and uses not applicable to lines 16.0 through 24.0 (Example: Sale of fixed assets and premium on bonds sold).

**PAGE 14, Parts A, B, C – Combined Statement of Revenues, Expenditures and Changes in Fund Balance,  
Capital Projects Fund - (continued)**

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<u>Account</u>	<u>On Line</u>	<u>Description</u>
Operating transfers in	26.0	All interfund transfers e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. Examples are transfers between governmental funds and transfers from enterprise funds to governmental funds.
Total other financing sources (uses)	28.0	Total of lines 16.0 through 27.0.
Excess (deficiency) of revenues and other financing sources over expenditures & other financing uses	29.0	Add lines 15.0 and 28.0.
Fund Equity Beginning of the Period	30.0	Enter the amount reported in the prior year on PAGE 10, line 34.0.
Prior period Adjustments	31.0	Adjustments to prior years account balances.
Residual Equity Transfers	32.0	Nonrecurring or nonroutine transfers of equity between funds. For example, transfers of residual balances of discontinued funds to the General Fund.
Other	33.0	Enter any equity adjustments that are not shown on line 31.0 or 32.0.
Fund Equity End of Period	34.0	Add lines 29.0 through 33.0.

**Examples for special situations – Transfers in and out.**

PLEASE USE POSITIVE NUMBERS ON OPERATING TRANSFERS IN LINE. DO NOT USE NEGATIVE NUMBERS ON THIS LINE. FOR OPERATING TRANSFERS OUT LINE USE ONLY NEGATIVE NUMBERS. THE COMPUTER PROGRAM WILL NOT ACCEPT IT ANY OTHER WAY.

1. Two enterprise activities, both contained in one fund. (The major activity is water and the minor activity is waste):

Show transfers out on line PAGE 41, line 41 for waste disposal, if line 38.0 is positive. Use line 40.0 if line 38.0 is negative. Transfer line 40.0 of PAGE 41 to PAGE 44, line 49.0. Transfer line 41.0 to PAGE 44, line 48.0.

2. One enterprise and non-enterprise both contained in one fund. (The major activity is water and the minor activity is pest control. In this example it is assumed that there is no debt):

Page 10, line 45, please uses this line for conversion to enterprise. Examples are the adding back of fixed assets expenditures (lines 30.0 through 32.0). Show depreciation relating to pest control activity on this line. If line 34.0 plus line 45.0 results in a positive number, enter this number on line 39.0. If line 34.0 plus 45.0 results in a negative number, enter this number on line 38.0. Transfer line 39.0 to page 44, line 48. Transfer line 38.0 to page 44, line 49.0.